

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed by provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before [date].

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) _____

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Real Estate Property Tax	230.00	1/1/2007 1/1/2008 estimated		Clerk of Court, Columbus County 100 Courthouse Circle, Whiteville, NC 28472	2/26/2008
Notice of Federal Tax Lien	\$6,727.42 \$25,873.97 \$14,099.63 \$4,492.80 \$2,470.21 \$2,392.76	11/06/1995 (see note below)	Clerk of Superior Court, Columbus County, Whiteville NC 28472 1/29/2007	Internal Revenue Service 3340 Jaeckle Dr. Ste. 101 Wilmington NC 28403	2/26/2008
Notice of Federal Tax Lien	\$6,727.42 \$25,873.97 \$14,099.63 \$4,492.80 \$2,470.21 \$2,392.76	11/06/1995 (see note below)	Clerk of Superior Court, Columbus County, Whiteville NC 28472 1/29/2007	Internal Revenue Service 3340 Jaeckle Dr. Ste. 101 Wilmington NC 28403	2/26/2008
State of North Carolina Tax Lien	\$13,653.09	08/31/2001	Clerk of Superior Court, Columbus County, Whiteville NC 28472 4/23/2002	State of North Carolina Department of Revenue PO Box 25000 Raleigh NC 27640	2/26/2008

*****The relative priority of a North Carolina tax lien and a federal tax lien generally is determined by the **date of assessment**. As to all property (whether real or personal) then owned by the taxpayer, The federal tax lien always will have priority if the federal taxes were assessed before the state taxes.*****

Name	Richard Andrews	Signature	Date
Title	PALS NORTHEAST		